

County of Placer, California

**Statement of Cash Flows
Proprietary Funds
For the Fiscal Year Ended June 30, 2002**

Business-type Activities - Enterprise Funds							Governmental Activities -Internal Service Funds
	Transit	Facilities	Health and Human Services	County Service Areas	Sewer Maintenance Districts	Total	
Cash Flows from Operating Activities							
Receipts from customers and users	\$ 2,013,855	\$ 7,048,575	\$ 3,166,495	\$ 457,835	\$ 7,340,347	\$ 20,027,107	\$ 27,424,705
Payments to suppliers	(2,176,322)	(4,127,766)	(6,916,904)	(496,692)	(6,127,754)	(19,845,438)	(12,307,548)
Payments to employees	(1,861,834)	(1,318,579)	(5,265,117)	-	-	(8,445,530)	(7,008,853)
Payments of judgements and claims	-	-	-	-	-	-	(6,778,637)
Net cash provided by (used in) operating activities	(2,024,301)	1,602,230	(9,015,526)	(38,857)	1,212,593	(8,263,861)	1,329,667
Cash Flows from Noncapital Financing Activities							
Advances to other funds	-	-	-	-	-	-	(67,532)
Advances from other funds	-	-	-	68,717	-	68,717	465,251
Taxes and aid from other governments	3,384,730	-	5,072,298	-	70,390	8,527,418	-
Transfers in	-	59,962	3,654,943	-	131,497	3,846,402	517,028
Transfers out	(60,070)	(775,034)	(38,519)	-	-	(873,623)	(1,296,601)
Net cash provided by (used in) noncapital financing activities	3,324,660	(715,072)	8,688,722	68,717	201,887	11,568,914	(381,854)
Cash Flows from Capital and Related Financing Activities							
Purchase of capital assets	(1,780,313)	(75,155)	-	-	(3,255,574)	(5,111,042)	(1,969,019)
Proceeds on sale of capital assets	-	-	-	73,179	-	73,179	62,496
Principal paid on long-term debt	-	(240,000)	-	(5,000)	(137,295)	(382,295)	-
Interest paid on long-term debt	-	(166,281)	(11,811)	(6,528)	(68,554)	(253,174)	(15,482)
Capital contributions	814,845	28,823	-	-	-	843,668	-
Net cash provided by (used in) capital and related financing activities	(965,468)	(452,613)	(11,811)	61,651	(3,461,423)	(4,829,664)	(1,922,005)
Cash Flows from Investing Activities							
Interest received	54,269	761,270	6,397	43,979	336,279	1,202,194	1,351,228
Net cash provided by investing activities	54,269	761,270	6,397	43,979	336,279	1,202,194	1,351,228
Net increase (decrease) in cash and cash equivalents	389,160	1,195,815	(332,218)	135,490	(1,710,664)	(322,417)	377,036
Cash and cash equivalents, beginning of year	1,869,447	16,206,924	1,009,983	935,153	7,766,591	27,788,098	26,520,145
Cash and cash equivalents, end of year	<u>\$ 2,258,607</u>	<u>\$ 17,402,739</u>	<u>\$ 677,765</u>	<u>\$ 1,070,643</u>	<u>\$ 6,055,927</u>	<u>\$ 27,465,681</u>	<u>\$ 26,897,181</u>
Reconciliation of cash and cash equivalents to the statement of net assets:							
Cash and investments	\$ 2,258,607	\$ 16,365,879	\$ 677,765	\$ 1,070,643	\$ 6,055,927	\$ 26,428,821	\$ 26,897,181
Restricted cash and investments	-	1,036,860	-	-	-	1,036,860	-
Total cash and cash equivalents	<u>\$ 2,258,607</u>	<u>\$ 17,402,739</u>	<u>\$ 677,765</u>	<u>\$ 1,070,643</u>	<u>\$ 6,055,927</u>	<u>\$ 27,465,681</u>	<u>\$ 26,897,181</u>
Noncash financing and investing activities:							
Donated capital assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 571,498</u>	<u>\$ 1,042,397</u>	<u>\$ 1,613,895</u>	<u>\$ -</u>

The notes to the financial statements are an integral part of this statement.

County of Placer, California

**Statement of Cash Flows
Proprietary Funds
For the Fiscal Year Ended June 30, 2002**

**Reconciliation of operating income (loss) to net cash provided
by (used in) operating activities:**

Operating income (loss)	\$ (2,496,733)	\$ 1,221,491	\$ (8,935,638)	\$ (77,491)	\$ (487,219)	\$ (10,775,590)	\$ (2,383,621)
Adjustment to reconcile operating income (loss) to cash provided by (used in) operating activities:							
Depreciation expense	435,207	507,261	17,979	76,961	1,544,958	2,582,366	1,416,431
(Increase) decrease in accounts receivable	(235,106)	171	-	(25,815)	(191,252)	(452,002)	(4,276,471)
(Increase) decrease in due from other funds	(113,730)	-	212,679	-	-	98,949	3,030,479
(Increase) in due from other governments	-	-	(261,301)	-	-	(261,301)	-
(Increase) in inventories	-	-	-	-	-	-	(22,664)
(Increase) in prepaid items	(15)	(20,664)	(524)	-	-	(21,203)	(2,656)
Increase (decrease) in accounts payable	(17,035)	(67,274)	(22,603)	(12,512)	349,637	230,213	239,723
(Decrease) in due to other funds	(36,636)	-	-	-	-	(36,636)	(154,934)
Increase (decrease) in due to other governments	56,498	-	(33,984)	-	-	22,514	-
(Decrease) in deposits from others	-	-	-	-	(3,531)	(3,531)	-
Increase in deferred revenue	366,781	19,752	-	-	-	386,533	-
(Decrease) in landfill postclosure liability	-	(63,958)	-	-	-	(63,958)	-
Increase in self insurance liability	-	-	-	-	-	-	3,356,000
Increase in compensated absences	16,468	5,451	7,866	-	-	29,785	127,380
Total adjustments	472,432	380,739	(79,888)	38,634	1,699,812	2,511,729	3,713,288
Net cash provided by (used in) operating activities	\$ (2,024,301)	\$ 1,602,230	\$ (9,015,526)	\$ (38,857)	\$ 1,212,593	\$ (8,263,861)	\$ 1,329,667

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